

# Highlights

*Internal Audit Report to the  
Board of Supervisors*

## Why We Did This Review

We scheduled this audit in accordance with our annual risk assessment and audit planning process. The audit focused on:

- Accountability and compliance over inmate and special purpose funds
- Accuracy of the Sheriff's Information Management Services processes
- General IT Controls over the Jail Management and Inmate Fund Systems

## What We Recommend

- Greater oversight of Jail Enhancement and Inmate Services funds
- More consistent compliance with cash handling policies
- Simplified information management processes
- Improved controls over contract payments



# Sheriff's Office—Custody Command

## Greater Oversight is Needed to Enhance Fund Accountability

### What We Found

In fiscal year 2008, the Maricopa County Sheriff's Office (MCSO) had an average inmate population of 9,250. Detention operations involve processing inmate information, accounting for inmate funds, and use of special revenue funds according to state statutes.

#### Jail Enhancement Fund

MCSO expended \$705,000 from the Jail Enhancement Fund that did not appear to enhance jail facilities or operations as required by statute.

#### Inmate Funds

MCSO expended \$410,000 from the Inmate Services Fund that did not appear to directly benefit inmate welfare and education as required by statute.

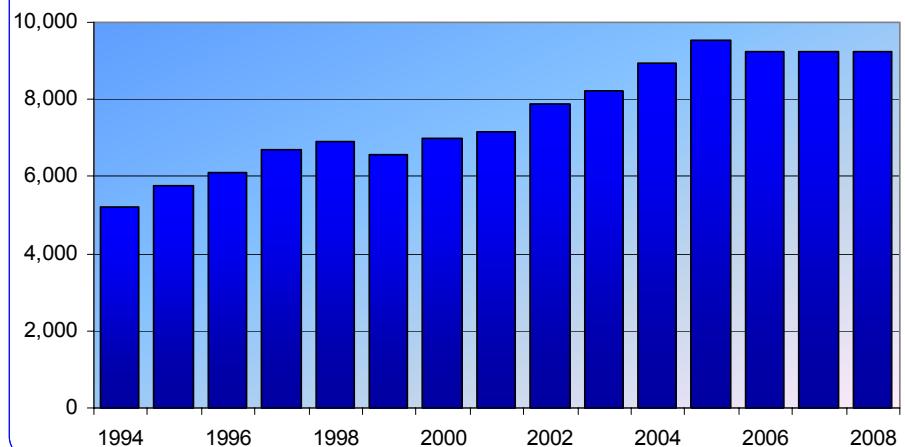
#### Information Processing

The Sheriff's Information Management Services function (SIMS) accurately processes court information, bonds, and fines. However, increased automation may improve a significant number of manual data-entry processes.

#### Canteen Food Contracts

We noted some instances of price discrepancies, product substitutions, and price adjustments not in compliance with contract terms. Although the observed discrepancies were immaterial, vendor overpayments could occur.

**Maricopa County Jails: Average Daily Population**



**The average daily population of jail inmates grew steadily in the 1990s, then leveled off starting in 2005.**